
Appendix I - Significant Audits from Prior Reports

Under the Agency audit management decision process, the GSA Office of the Chief Financial Officer, Office of the Controller, is responsible for tracking the implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Nineteen audits highlighted in prior Reports to the Congress have not yet been fully implemented; all are being implemented in accordance with currently established milestones.

Security Enhancements in Federal Buildings

Period First Reported: April 1, 1998 to September 30, 1998

The review evaluated GSA's program for upgrading security in Federal buildings. The report contained six recommendations; four have been implemented.

The remaining recommendations involve establishing an inventory over x-ray units and portable equipment, and tracking and reporting cost data for future counter-measures. They are both scheduled for completion by January 15, 2000.

Property Management Procurement Activities

Period First Reported: April 1, 1998 to September 30, 1998

The review identified opportunities for strengthening controls over procurement-related issues. The report contained eight recommendations; seven have been implemented.

The remaining recommendation involves the collection of recommended savings. It will remain open until collection is verified. It is scheduled for completion by July 15, 1999.

Travel Management Program Funding Fee

Period First Reported: April 1, 1998 to September 30, 1998

The review assessed GSA's Travel Management program funding fee. The report contained seven recommendations; three have been implemented.

The remaining recommendations include combining two forms into one; exploring contracting with a third party; establishing one industrial funding fee for all customers; and developing a database. They are scheduled for completion between June 15, 1999 and November 15, 1999.

Electronic Commerce Shopping

Period First Reported: April 1, 1998 to September 30, 1998

The review assessed GSA's efforts to place four million items on the GSA Advantage system. The report contained five recommendations; four have been implemented.

The remaining recommendation involves developing a plan to achieve the project's objectives. It is scheduled for completion by September 15, 1999.

Information Systems Security

Period First Reported: April 1, 1998 to September 30, 1998

The review assessed the security measures of six major Internet and Intranet GSA applications. The report contained four recommendations; one has been implemented.

The remaining recommendations include establishing an information technology (IT) security program; specifying roles and responsibilities for systems to ensure security; and basing IT security decisions on risk assessments. They are scheduled for completion between June 15, 1999 and September 15, 1999.

Agency Conferences Management

Period First Reported: April 1, 1998 to September 30, 1998

The review focused on the controls over Agency conference site selections and expenditures. The report contained four recommendations; two have been implemented.

One recommendation involves documentation relative to the conference, attendees, alternative sites, costs, and appropriate approval. It is scheduled for completion by

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April 15, 1999. The second recommendation involves the determination and reporting of Purpose Statute violations. It is scheduled for completion by May 15, 1999.

IMPAC Credit Card Program

Period First Reported: October 1, 1997 to March 31, 1998

The evaluation focused on the controls over the use of the International Merchant Purchase Authorization Cards (IMPAC) for small purchases. The report contained four recommendations; one has been implemented.

The recommendations include improving management controls; developing a review program of card practices and transactions; and providing training. They are scheduled for completion between April 15, 1999 and May 15, 1999.

Megacenter Dispatch Services

Period First Reported: October 1, 1997 to March 31, 1998

The review focused on GSA's plans to consolidate security control centers into four megacenters. The report contained four recommendations; none has been implemented.

The recommendations include developing alternate access procedures; developing contingency plans to continue the dispatch function during natural disasters; upgrading alarm systems; and implementing a preventive alarm maintenance program. They are scheduled for completion by June 15, 2000.

Accuracy of Rent Billing Data

Period First Reported: October 1, 1997 to March 31, 1998

The review identified opportunities for improving the accuracy of GSA's rent billing data. The report contained three recommendations; two have been implemented.

The remaining recommendation involves reassessing accountability for building and tenant data accuracy. It is scheduled for completion by June 15, 1999.

Contract Workload Management

Period First Reported: October 1, 1997 to March 31, 1998

The review identified opportunities for improving workload management. The report contained one recommendation; it has not yet been implemented.

The recommendation involves the need to automate key activities of the contracting process. It is scheduled for completion by December 15, 1999.

Procurement Personnel Qualifications

Period First Reported: October 1, 1997 to March 31, 1998

The review focused on the training and experience requirements for procurement personnel. The report contained four recommendations; three have been implemented.

The remaining recommendation involves training requirements for contracting officers. It is scheduled for completion by April 15, 1999.

Year 2000 Computer Systems

Period First Reported: October 1, 1997 to March 31, 1998

The review assessed GSA's progress for planned systems conversions. The report contained three recommendations; two have been implemented.

The remaining recommendation involves taking steps to manage, coordinate, and accelerate year 2000 computer analysis and conversion. It is scheduled for completion by October 15, 1999.

Federal Protective Service Investigation Office

Period First Reported: April 1, 1997 to September 30, 1997

The evaluation focused on a review of the Federal Protective Service's criminal investigation activities. The report contained five recommendations; two have been implemented.

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The remaining recommendations include establishing measurable performance standards; improving program accountability; and considering adoption of benchmarked best practices on a national basis. They are scheduled for completion between June 15, 1999 and August 15, 1999.

Administration of Real Estate Taxes

Period First Reported: April 1, 1997 to September 30, 1997

The review examined the real estate tax administration of GSA's leases. The report contained two recommendations; one has been implemented.

The recommendation involves modifying contract procedures to ensure the Government receives its share of reductions in real estate taxes. While all pertinent actions have been taken, it remains open until all recovery actions are completed. It is scheduled for completion by July 15, 1999.

Inventory Cost Management

Period First Reported: April 1, 1997 to September 30, 1997

A review of the program management systems noted that improvements were needed in computing the economic order quantity (EOQ). The report contained three recommendations; two have been implemented.

The remaining recommendation involves improving the accuracy and reliability of EOQ to reduce inventory levels and operating costs. It is scheduled for completion by May 15, 1999.

Telecommuting Centers

Period First Reported: October 1, 1996 to March 31, 1997

The review focused on GSA's role in the Federal Government's telecommuting initiatives, and the recovery of costs and the methods being used to recover costs. The report contained two recommendations; one has been implemented.

The remaining recommendation involves developing billing rates for Federal telecommuting center customer

agencies to recover costs, and developing a mechanism for billings. It is scheduled for completion by April 15, 1999.

Debarment Program

Period First Reported: October 1, 1996 to March 31, 1997

The review identified opportunities for improving the debarment program. The report contained two recommendations; they have not yet been implemented.

One recommendation involves modifying the new contractor information system and is scheduled for completion by August 15, 1999. The other recommendation involves providing debarment program training to contracting officers. It is scheduled for completion by May 15, 1999.

Stock Program Management Information System

Period First Reported: October 1, 1995 to March 31, 1996

The review identified opportunities for improving the accuracy and reliability of information provided to program managers. The report contained four recommendations; three have been implemented.

The remaining recommendation involves improving the accuracy and reliability of computerized lead-time projections and is scheduled for completion by May 15, 1999.

Aircraft Management

Period First Reported: October 1, 1995 to March 31, 1996

The review identified opportunities for improving GSA's program to assist civilian agencies with the management and cost-effectiveness of their aircraft operations. The report contained five recommendations; four have been implemented.

The remaining recommendation concerns the identification of aircraft data necessary for making informed decisions and is scheduled for completion by May 15, 1999.

Appendix II - Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
(Note: Because some audits pertain to contracting award or actions which have not yet been completed, the financial recommendations to these reports are not listed in this Appendix.)				
PBS Management Consulting Reviews				
11/04/98	A80645	Management Consulting Review: Review of Asbestos Problem at the Peter Rodino, Jr. FOB, Newark, New Jersey		
PBS Internal Audits				
10/08/98	A83048	Limited Review of Funding Related to Major Construction Projects in the National Capital Region		
11/18/98	A82453	Audit of Procurements in the Helena, Montana, Field Office		
12/01/98	A80321	Audit of the Availability of Federal Building Design Plans		
12/31/98	A82141	Review of the Dallas and Houston Customer Service Centers		
01/05/99	A83312	Audit of Unbilled Space in Building A at the GSA Stores Depot, Franconia, Virginia		\$1,000,000
02/08/99	A82704	Audit of the Reliability of Regional General and Administrative Expense in PBS Building Income Statements		
02/22/99	A82476	Management Control Review of Pricing Negotiated Leasing Procurements, Public Buildings Service, Pacific Rim Region		
03/18/99	A80647	Follow-up Audit of the Federal Protective Service's Program for Upgrading Security at Federal Facilities		
03/18/99	A83304	Audit of Vacant Space		
03/22/99	A83042	Audit of Change Orders, Portals II		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
03/23/99	A81543	Audit of the Public Buildings Service Property Management Center in Des Moines, Iowa		
03/24/99	A83305	Audit of PBS Initiatives to Improve Space Alterations		
03/24/99	A995025	Audit of Security Measures for New and Renovated Federal Facilities		
03/26/99	A995156	Postaward Lease Audit: 1001 Bishop Street, Honolulu, HI, Pacific Rim Region		
03/30/99	A82708	Review of Reporting Controls Over Direct Building Costs, Greater Southwest Region		

PBS Contract Audits

10/08/98	A81826	Preaward Audit of Time Extension Proposal: Subcontractors to J.E. Dunn Construction Company, Contract Number GS06P94GYC0076
10/09/98	A81825	Preaward Audit of Time Extension Proposal: J.E. Dunn Construction Company, Contract Number GS06P94GYC0076
10/13/98	A80636	Preaward Audit of a Claim: Structural Preservation Systems, Inc., Contract Number GS-02P-96-DTC-0033
10/20/98	A80649	Preaward Audit of Architect and Engineering Services Contract: Gwathmey Siegel & Assoc. Architects, LLC, Solicitation Number GS-02P-98-DTC-0059(N)
10/22/98	A80935	Preaward Audit of Architect and Engineering Services Contract: Ove Arup & Partners, Contract Number GS-02P-98-DTC-0059(N)
10/22/98	A83027	Audit of Claim for Increased Cost: Clark Concrete Contractors, Inc., Contract Number GS-11P94-MKC0078
10/30/98	A81527	Audit of Claim for Increased Costs: BPT Courthouse Associates, L.P., Contract Number GS-05P-93-GBC-0004

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
11/13/98	A82471	Preaward Audit of a Claim for Increased Costs: Hensel Phelps Construction Company, Contract Number GS-08P-96-JFC-0006		
11/16/98	A80646	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)		
11/17/98	A80644	Limited Postaward Audit of Direct Labor Rates: Hines GS Properties, Inc., Lease Number GS-02B-22885		
12/15/98	A82472	Preaward Audit of a Claim for Increased Costs: Trautman & Shreve, Inc., Subcontractor to Hensel Phelps Construction Company, Contract Number GS-08P-96-JFC-0006		
12/16/98	A995006	Preaward Audit of a Claim: Chereco Co., Inc., Subcontractor to TGMI/Contractors, Inc., Contract Number GS-03P-96-DXC-0021		
12/22/98	A995005	Preaward Audit of a Claim: TGMI/Contractors, Inc., Contract Number GS-03P-96-DXC-0021		
01/05/99	A995101	Preaward Audit of Claim for Increased Costs: Program and Construction Management Group, Contract Number GS-11P-94MKC-0019		
01/08/99	A80648	Preaward Audit of Architect and Engineering Services Contract: Lehrer McGovern Bovis, Inc., Solicitation Number GS-02P-98-DTC-0073(N)		
01/14/99	A995132	Preaward Audit of Architect and Engineering Services Contract: Leedshill-Herkenhoff, Inc., Solicitation Number GS-07P-98-JUC-0022		
01/21/99	A995123	Limited Review of Claimed Incurred Costs: Linpro New York Realty, Inc., 290 Broadway Retail Space		
01/28/99	A995126	Preaward Audit of Cost or Pricing Data: CTA Architects Engineers, Solicitation Number GS-08P-98-JCC-0037		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
01/29/99	A995106	Postaward Audit of Overhead Rate: Turner Construction Company, Contract Number GS-05P-94GBC-0051	\$36,008	
02/04/99	A995097	Preaward Audit of Architect and Engineering Services Contract: Diversified Engineering, Inc., Solicitation Number GS-11P98EGD0004		
02/05/99	A995113	Preaward Audit of Supplemental Architect and Engineering Services Contract: Van Deusen & Associates, Solicitation Number GS-02P-98-PLD-0029(N)		
02/10/99	A995158	Preaward Audit of Architect and Engineering Services Contract: H + G Architects, Solicitation Number GS-02P-98-PLD-0015(N)		
02/11/99	A83055	Preaward Audit of Architect and Engineering Services Contract: Benbassat & Sporidis Company, Solicitation Number GS-11P98EGD0004		
02/16/99	A995154	Preaward Audit of Supplemental Architect and Engineering Contract: Technicon Engineering, Inc., Solicitation Number GS-04P-98-RBD-0049		
02/17/99	A995100	Preaward Audit of a Claim: Chereco Co., Inc., Subcontractor to TGMI/Contractors Inc., Contract Number GS-03P-96-DXC-0021		
02/19/99	A995166	Audit of Termination Claim: W.J. McGuire Company, Contract Number GS05P97GAC0207		
02/24/99	A995168	Audit of Architect and Engineering Services Contract: Schmidt Associates, Inc., Contract No. GS-05P-96-GBC-0013		
02/26/99	A995117	Preaward Audit of Claim for Increased Costs: William V. Walsh Construction Company, Inc., Contract Number GS-11P96MKC0027		
02/26/99	A995153	Preaward Audit of Cost or Pricing Data: Berkebile, Nelson, Immenschuh, McDowell Architects, Solicitation Number GS06P98GYD0018		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
03/02/99	A995139	Preaward Audit of a Claim: Stromberg Metal Works, Inc., Subcontractor to W.M. Schlosser Company, Inc., Contract Number GS-03P-92-DXC-0021		
03/05/99	A83053	Preaward Audit of Claim for Increased Costs: American Combustion Industries, Inc., a Subcontractor to Walsh Construction Co., Inc., Contract Number GS-11P96MKC0027		
03/09/99	A995165	Audit of Termination Settlement Proposal: HPH Mechanical, Inc., Contract Number GS-08P-97-VEC-0061		
03/11/99	A995177	Preaward Audit of Supplemental Architect and Engineering Contract: Prad Group, Inc., Solicitation Number GS-04P-98-RBD-0049		
03/19/99	A995124	Audit of Claim for Increased Costs: Dawson Building Contractors, Inc., Contract Number GS-04P-95-EXC-0046		
03/24/99	A995128	Preaward Audit of Cost or Pricing Data: Sachs Electric Company, Subcontractor to Morse Diesel International, Inc., Contract Number GS06P95-GZC0501		
03/30/99	A995150	Preaward Audit of Supplemental Architect and Engineering Services Contract: Ammann & Whitney Consulting Engineers, P.C., Solicitation Number GS-02P-98-PLD-0015(N)		

FSS Internal Audits

10/30/98	A81832	Review of Federal Supply Service Customer's Complaint of Excessive Selling Price		
11/30/98	A83056	Audit of Professional Travel Corporation, Travel Management Center		
03/03/99	A82474	Management Control Review of Proceeds From Sales of Surplus Personal Property, The Heartland Region		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
03/03/99	A82474	Management Control Review of Proceeds From Sales of Surplus Personal Property, Pacific Rim Region		
03/12/99	A82474	Management Control Review of Proceeds From Sales of Surplus Personal Property		
03/23/99	A995145	Review of Eastern Fleet Management Center, Hyattsville, Maryland		
03/24/99	A81544	Advisory Review of the Interagency Fleet Management System Reporting of Customers' Usage of Alternative Fuels		
03/26/99	A82474	Management Control Review of Proceeds From Sales of Surplus Personal Property, Northeast & Caribbean Region		
03/26/99	A82474	Management Control Review of Proceeds From Sales of Surplus Personal Property, Mid-Atlantic Region		
03/30/99	A82705	Advisory Review of Interagency Fleet Management System (IFMS) Performance Measures		

FSS Contract Audits

10/02/98	A81226	Preaward Audit of Multiple Award Schedule Contract: Slickbar Products Corporation, Solicitation Number 7FXG-U5-98-1901-B		
10/05/98	A82150	Preaward Review of Multiple Award Schedule Contract: Zodiac of North America, Inc., Solicitation Number 7FXG-U5-1901-B		
10/07/98	A80937	Limited Audit of Industrial Funding Fee Under Contract Number GS-26F-1018B: Danka Office Imaging Company		\$49,731
10/07/98	A82151	Price Adjustments on Multiple Award Schedule Contract: Motorola, Incorporated, Contract Number GS-35F-1125-D for the Interim Period October 1, 1998 Through September 30, 1999		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
10/08/98	A80928	Preaward Audit of Multiple Award Schedule Contract for the Extension Period April 1, 1999 Through March 31, 2002: Science Applications International Corporation, Contract Number GS-35F-4461G		
10/20/98	A80639	Postaward Audit of Multiple Award Schedule Contract: Photon Technology International, Inc., Contract Number GS-24F-1140B		\$13,384
10/27/98	A51542	Postaward Audit of Multiple Award Schedule Contract: Liebert Corporation, Contract Number GS00F06964		\$1,163,140
10/27/98	A51568	Postaward Audit of Multiple Award Schedule Contract: Liebert Corporation, Contract Number GS-07F-3779A		\$229,935
11/03/98	A80932	Preaward Review of Multiple Award Schedule Contract for the Extension Period April 1, 1999 Through March 31, 2002: Micron Electronics, Inc., Contract Number GS-35F-4317D		
11/09/98	A995027	Preaward Review of Multiple Award Schedule Contract: Carolina Shoe Company, Solicitation Number 7FXG-E4-97-8409-B		
12/03/98	A82146	Preaward Review of Multiple Award Schedule Contract: Dell Marketing, L.P., Contract Number GS-35F-4076D		
12/09/98	A82139	Preaward Audit of Multiple Award Schedule Contract: ASAP Software Express, Inc., Contract Number GS-35F-4027D		
12/17/98	A995107	Preaward Audit of Sex Crimes Study Contract: National Academy of Public Administration, Solicitation Number AT/TC 20271		
01/05/99	A995035	Preaward Audit of Multiple Award Schedule Contract: Toshiba America Information Systems, Inc., Computer Systems Division, Solicitation Number FCIS-JB-980001B		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
01/06/99	A50944	Postaward Audit of Multiple Award Schedule Contract: E.I. DuPont De Nemours and Company, Inc., Contract Number GS-00F-4505A for the Interim Period February 1, 1991 Through April 30, 1995		\$179,593
01/11/99	A995031	Interim Period Postaward Audit of Multiple Award Schedule Contracts: Harter Corporation, Contract Numbers GS-29F-0155C and GS-28F-0002B		
02/18/99	A71517	Postaward Audit of Multiple Award Schedule Contract: Case Corporation, Contract Number GS-00F-5402A		\$1,593,279
03/10/99	A995136	Preaward Audit of Multiple Award Schedule Contract: Booz Allen & Hamilton, Inc., Solicitation Number FCIS-JB-980001B		
03/11/99	A70916	Postaward Audit of Multiple Award Schedule Contract: Intermetro Industries Corporation, Contract Number GS-07F-6655A for the Period March 12, 1993 Through September 30, 1996		\$688,313
03/11/99	A995133	Preaward Audit of Multiple Award Schedule Contract for the Extension Period April 1, 1999 Through September 30, 2002: IBM Corporation, Contract Number GS-35F-4984H		
03/12/99	A995161	Preaward Audit of Cost or Pricing Data Proposal: Eagle Research Group, Inc., Solicitation Number TFTP-98-SC-874		
03/30/99	A995120	Preaward Audit of Multiple Award Schedule Contract for the Extension Period April 1, 1999 Through March 31, 2002: Government Technology Services, Inc., Contract Number GS-35F-4120D		

Other Internal Audits

12/08/98	A82710	Report on Limited Audit of the Fiscal Year 1998 Federal Managers' Financial Integrity Act Assurance Statements
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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
12/16/98	A83610	Audit of Progress Made in Converting GSA's Office of the Chief Financial Officer Computer Systems to Operate in the Year 2000		
02/10/99	A995028	General Services Administration Office of Inspector General's Report on Payroll Withholdings, Contributions and Employee Headcount Data		
02/25/99	A81216	Survey of GSA Staff Office Payments		
02/25/99	A82709	Report on Internal Controls Over Performance Measures		

Non-GSA Contract Audits

11/12/98	A995009	Audit of the Administrative Procedures of the National Capital Planning Commission		
12/15/98	A82475	Preaward Audit of a Claim: Shell Oil Company		

Appendix III - Audit Reports over 12 Months Old with Final Action Pending

Pursuant to Section 810, Prompt Resolution of Audit Recommendations, of the National Defense Authorization Act, (Public Law 104-106), this appendix identifies those audit reports where final actions remain open 12 months

after the report issuance date. The GSA Office the Chief Financial Officer, Office of the Controller, furnished the following information.

Audits with Management Decisions Made after February 10, 1996 for Which No Final Action Has Been Completed

Date of Report	Audit Number	Title
<i>Contract Audits</i>		
03/01/96	A60327	Report on Audit of Subcontractor's Claim for Increased Costs: Kendland Company Inc., Contract Number GS01P93BZC0003
03/18/96	A60318	Report on Audit of Claim for Increased Costs: Maron Construction Co., Inc., Contract Number GS01P93BZC0003
05/29/96	A10542	Postaward Audit of Multiple Award Schedule Contract: Sunshine Chemical Specialties, Inc., Contract Number GS-00F-87668
08/15/96	A51827	Postaward Audit of Multiple Award Schedule Contract: Sybase, Inc., Contract Number GS00K92AGS5576 for the Period September 9, 1992 Through September 30, 1993
08/21/96	A61544	Preaward Audit of a Claim: D. L. Woods Construction, Inc., Contract Number GS05P91GBC0057
09/20/96	A61534	Preaward Audit of a Claim: Marino Construction Company, Contract Number GS05P90GBC0101
10/17/96	A53617	Postaward Audit of Multiple Award Schedule Contract: Cantwell-Cleary Co., Inc., Contract Number GS-02F-6071A for the Interim Period March 31, 1992 Through October 31, 1994
11/01/96	A21882	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-07065 for the Period November 14, 1988 Through September 30, 1991
11/01/96	A31851	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02598 for the Period August 26, 1988 Through March 31, 1991
11/01/96	A31865	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02046 for the Period December 4, 1987 Through September 30, 1990
12/17/96	A70606	Postaward Audit of Travel Costs: Centel Federal Systems Corporation, Contract Number GS-00K-89AHD0007

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Date of Report	Audit Number	Title
01/10/97	A52159	Postaward Audit of Multiple Award Schedule Contract: Austin Computer Systems, Inc., Contract Number GS-00K-91-AGS-5201
01/24/97	A72431	Audit of Real Estate Tax Adjustments: Pacific Corporate Towers, LLC, Lease Number GS-09B-85185, Calendar Years 1987 Through 1995
02/06/97	A70622	Preaward Audit of Change Order Proposal: Turner Construction Company, Contract Number GS-02P-95-DTC-0014
03/17/97	A72433	Audit of Real Estate Tax Adjustments: L.A. World Trade Center Partnership and Royal Investment System Partnerships, Lease Number GS-09B-85563, Calendar Years 1989 Through 1996
03/21/97	A70632	Preaward Audit of Change Order Proposal: Expert Electric, Inc., Contract Number GS-02P-94-CUC-0033(N)
03/24/97	A72434	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-88163, Calendar Years 1990 Through 1996
03/24/97	A72435	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-91634, Calendar Years 1993 Through 1996
03/25/97	A70306	Preaward Audit of Architect and Engineering Services Contract: R.G. Vanderweil Engineers, Inc., Solicitation Number GS-01P-95-BZC-0047
04/03/97	A72450	Preaward Audit of a Claim for Increased Costs: Azteca Construction, Inc., Subcontractor to Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0032
04/04/97	A72437	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-91267, Calendar Years 1993 Through 1995
04/04/97	A72436	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-90017, Calendar Years 1991 Through 1995
04/18/97	A70628	Postaward Audit of Multiple Award Schedule Contract: Clayton Associates, Inc., Contract Number GS-07F-8188B, for the Interim Period June 1, 1994 Through January 31, 1997
04/24/97	A71212	Preaward Audit of Cost and Pricing Proposal: The Logistics Company, Inc., Task Order Request GSC-TFGE-97-2002
06/06/97	A73619	Preaward Audit of Cost or Pricing Data: Symbiont, Inc., RFP Number GSC-TFGD-97-1010
06/06/97	A72466	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Brayton & Hughes Design Studio, Solicitation Number GS-09P-95-KTC-0029

Appendix III - Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title
06/11/97	A61827	Postaward Audit of Multiple Award Schedule Contract: Alexander Manufacturing Company, Contract Number GS-07F-3956A for the Period February 1, 1992 Through October 31, 1995
06/16/97	A70927	Preaward Audit of Cost or Pricing Data: JIL Information Systems, Inc., Proposal No. GSC-TFGD-97-1012
06/17/97	A72464	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Moore Ruble Yudell, Solicitation Number GS-09P-95-KTC-0029
06/17/97	A72470	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Frederick Brown Associates, Solicitation Number GS-09P-95-KTC-0029
06/24/97	A70928	Preaward Audit of Cost or Pricing Data: Criticom, Inc., Solicitation No. GSC-TFGD-97-1014
06/25/97	A72445	Preaward Audit of a Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0032
06/26/97	A72471	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Tsuchiyama & Kaino, Inc., Solicitation Number GS-09P-95-KTC-0029
06/26/97	A72465	Preaward Audit of a Claim for Increased Costs: Lawson Mechanical Contractors, Subcontractor to Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0032
06/27/97	A71811	Audit of Claim for Increased Costs, Miscellaneous Subcontractors to: Morse Diesel International, Inc., Contract Number GS06P94GYC0037
07/11/97	A71533	Preaward Audit of Claim for Increased Costs: M.A. Mortenson Company, Contract Number GS-05P-93-GBC-0022
07/11/97	A71803	Audit of Claim for Increased Costs: Nicholson Construction Company, Contract Number GS06P94GYC0037
07/22/97	A71804	Audit of Claim for Increased Costs: Rodio/ICOS St. Louis Joint Venture, Subcontractor to Morse Diesel International, Inc., Contract Number GS06P94GYC0037
07/28/97	A70307	Limited Scope Postaward Audit of Multiple Award Schedule Contract: Edward Ochman Systems, Contract Number GS-00F-5350A
07/29/97	A61849	Postaward Audit of Multiple Award Schedule Contract: Hytorc, Division of Unex Corporation, Contract Number GS-06F-77977 for the Period November 1, 1989 Through October 31, 1994
07/30/97	A70644	Preaward Audit of Cost or Pricing Data: Cole Consulting Corp., Subcontractor to Lehrer McGovern Bovis, Inc., Contract Number GS-02P-92-CUC-0028(N)

Appendix III - Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title
07/30/97	A71819	Postaward Audit of Commercial Acquisition of Multiple Products Contract: Hytorc of Virginia, Inc., Contract Number GS-06F-78361 for the Period November 1, 1994 Through December 18, 1996
07/31/97	A71820	Audit of Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS06P94GYC0037
07/31/97	A72467	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Peterson Construction Company, Inc., Contract Number GS-08P-96-JFC-0004
08/5/97	A73617	Refund From The Committee For Purchase From People Who Are Blind Or Severely Disabled, Agreement Number GS-02F-61511
08/14/97	A73022	Preaward Audit of Change Order Proposal: Turner Construction Company, Subcontractor to BPT Metroview Assocs., L.P., Contract Number GS-11P91AQC0060
08/22/97	A70646	Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
08/28/97	A72463	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Gruen Associates, Solicitation Number GS-09P-95-KTC-0029
08/29/97	A70645	Preaward Audit of Cost or Pricing Data: Lehrer McGovern Bovis, Inc., Contract Number GS-02P-92-CUC-0028(N)
09/22/97	A70649	Preaward Audit of a Delay Claim: Consolidated Electric, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
09/24/97	A71526	Price Adjustments on Multiple Award Schedule Contract: Domore Corporation, Contract Number GS-00F-5232A for the Interim Period December 1, 1997 Through January 31, 2001
10/02/97	A72478	Audit of Claim for Increased Costs: Gonzales Construction Company, Inc., Contract Number GS-08P-95-JAC-0001
10/03/97	A73031	Preaward Audit of Change Order Proposal: Turner Construction Company, Subcontractor to BPT Metroview Assocs., L.P., Contract Number GS-11P91AQC0060
10/23/97	A70655	Preaward Audit of a Delay Claim: Denron Plumbing and HVAC, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
10/23/97	A72486	Audit of Claim for Increased Costs: Mountain Gravel & Construction Co., Subcontractor to Gonzales Construction Company, Inc., Contract Number GS-08P-95-JAC-0001
10/24/97	A70660	Preaward Audit of a Change Order Proposal: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)

Appendix III - Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title
11/12/97	A70656	Preaward Audit of a Delay Claim: J.C. Higgins Corp., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
11/26/97	A22536	Postaward Audit of Multiple Award Schedule Contract: Ingres Corporation, Contract Number GS00K89AGS5589
11/26/97	A32476	Limited Audit of Government Billings: Ingres Corporation, Contract Number GS00K89AGS5589
12/10/97	A81512	Preaward Audit of a Claim for Increased Costs: Don-Lee, Inc., Subcontractor to D.L. Woods Construction Inc., Contract Number GS05P91GBC0057
12/16/97	A72493	Preaward Audit of a Termination for Convenience Settlement Proposal: Crown Tank Cleaning Services, dba Airo Services, Contract Number GS-10P-96-LTC-0050
12/22/97	A73606	Audit of Claim for Increased Cost: W.M. Schlosser Company, Inc., Contract Number GS-03P-93-DXC-0044
12/24/97	A80602	Preaward Audit of a Delay Claim: Dan Lepore and Sons, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
01/12/98	A80604	Preaward Audit of a Delay Claim: Able Finishing, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
01/12/98	A80608	Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/05/98	A80609	Preaward Audit of a Delay Claim: The Woodworks Architectural Millwork, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/09/98	A81522	Preaward Audit of a Claim for Increased Costs: Kirkhoff Mechanical, Inc., Second Tier Subcontractor to D.L. Woods Construction Inc., Contractor Number GS05P91GBC0057
02/11/98	A80607	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/23/98	A82418	Preaward Audit of a Claim for Increased Costs: Walters & Wolf, Subcontractor to Hoffman Construction Company of Oregon, Contract Number GS-10P-94-LTC-0041
02/27/98	A83014	Audit of Claim for Increased Costs: Turner Construction Company, Contract Number GS-11P91AQC0060
02/27/98	A52155	Postaward Audit of Multiple Award Schedule Contract: Network General Corporation, Contract Number GS00K92AGS6109
03/05/98	A80612	Preaward Audit of a Claim: Beckman Construction Company, Contract Number GS-03P-92-CDC-0335

Appendix III - Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title
03/17/98	A83016	Preaward Audit of Change Order Proposal: Turner Construction Company, Subcontractor to BPT Metroview Assocs., L.P., Contract Number GS-11P91AQC0060
03/19/98	A81515	Audit of Claim for Increased Costs: Herman B. Taylor Construction Company, Contract Number GS-07P-92-HUC-0017

Appendix III - Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number		Projected Final Action Date
Internal Audits			
03/25/96	A53321	FSS' Stock Program Management Information Systems Need to be Improved to Provide More Accurate and Reliable Information	05/15/99
03/27/96	A43005	Audit of GSA's Aircraft Management Program	05/15/99
03/27/96	A62424	Audit of Criminal History Background Checks for Child Care Center Employees	04/15/99
03/29/96	A42720	Audit of Accounting and Billing Controls Over the Public Buildings Service, National Capital Region's Reimbursable Work Authorizations	05/15/99
08/27/96	A62448	Audit of Background Checks on Contractor Personnel	06/15/99
12/02/96	A63019	Audit of the PAPCAP Price Adjustments	06/15/99
01/28/97	A63023	Audit of the National Capital Region's Emergency Support Function	05/15/99
02/04/97	A61537	Audit of Postaward Lease Administration: U.S. Bankruptcy Court, Columbus, Ohio, Lease Number GS-05B-15610	08/15/99
03/11/97	A60936	Audit of the General Services Administration's Regional Telecommuting Center Initiatives	04/15/99
03/26/97	A61247	Review of the Public Buildings Service Debarment Program	08/15/99
06/10/97	A62709	Arthur Andersen LLP, Fiscal Year 1996 Management Letter Comments and Suggestions for Consideration	10/15/99
07/11/97	A60645	Audit of the Federal Protective Service's Criminal Investigation Program	08/15/99
09/25/97	A73302	Inventories Can Be Reduced by Using More Accurate and Reliable Data on Economic Order Quantities and Safety Stock	05/15/99
09/26/97	A70627	Audit of Real Estate Tax and Janitorial Service Contract Payments	03/15/99
01/22/98	A72126	Audit of the Contracting Officer Warrant Program, Region 7	04/15/99
01/23/98	A70302	Management Control Review, Public Buildings Service, Property Management IMPAC Credit Card Program	05/15/99
01/30/98	A72443	Audit of the Megacenter Program, Federal Protective Service, Public Buildings Service	05/15/99
02/11/98	A73311	Audit of the Accuracy of PBS Rent Billings in GSA Owned and Leased Buildings	06/15/99

Appendix III - Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title	Projected Final Action Date
03/30/98	A83007	Follow-up Review of the Contract Workload Management	12/15/99
03/31/98	A73902	GSA Needs to Prioritize and Accelerate Year 2000 Computer Conversion Efforts	10/15/99

Appendix IV - Delinquent Debts

The GSA Office of the Chief Financial Officer provided the following information.

GSA Efforts to Improve Debt Collection

During the period October 1, 1998 through March 31, 1999, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading the collection function and enhancing debt management. These activities included the following:

- The GSA Finance Centers continue to refer delinquent non-Federal claims to the U.S. Department of the Treasury (Treasury) for cross-servicing collection activities. FY 1999 collections on non-Federal claims, to date, exceed \$10 million. Administrative offsets have resulted in an additional collection of \$85,000. GSA also collects non-Federal claims using Pre-Authorized Debits (PAD's). From September 30, 1998 to March 31, 1999, six PAD's were used to collect \$4,515.
- GSA continues to improve its new Accounts Receivable Claims System (ARCS). The use of this system will improve tracking, follow-up, referral, and reporting of claim functions. ARCS also allows multiple users to simultaneously access claims data.
- The ARCS system was enhanced to handle a new type of claim related to the collection of past due industrial funding fees owed by contractors.
- In February 1999, an Inspector General audit of the Heartland Finance Center's non-Federal claims collection process disclosed the center was in compliance with all requirements of the Debt Collection Improvement Act. The auditors found the center to be a leader in electronically transmitting claims to Treasury's Financial Management Service.
- Persistent claims coordination efforts between regional contracting officers, Finance Center personnel, and Treasury claims offset personnel continue to strengthen our collection efforts. Our Federal debt collections are taking less time, therefore, allowing us to dedicate more resources to non-Federal collection to improve both Federal and non-Federal collections.
- We have increased the number and dollar amount of billings under the Memorandum of Understanding between the Federal Telecommunications Service and the Defense Finance and Accounting Service. We also have increased the collection of outstanding accounts receivable from the Department of Defense through the manual On-line Payment and Collection system.

Non-Federal Accounts Receivable

	As of October 1, 1998	As of March 31, 1999	Difference
Total Amounts Due GSA	\$23,757,957	\$28,048,802	\$4,290,845
Amount Delinquent	\$12,375,303	\$18,388,523	\$6,013,220
Total Amount Written Off as Uncollectible Between 10/1/98 and 3/31/99	\$305,760		

Appendix V - Reporting Requirements

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information requested by the Congress in Senate

Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill and the National Defense Authorization Act is also cross-referenced to the appropriate page of the report.

Requirement	Page
Inspector General Act	
Section 4(a)(2) - Review of Legislation and Regulations	28
Section 5(a)(1) - Significant Problems, Abuses, and Deficiencies.	2,19
Section 5(a)(2) - Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	2,19
Section 5(a)(3) - Prior Recommendations Not Yet Implemented	37
Section 5(a)(4) - Matters Referred to Prosecutive Authorities.	33
Sections 5(a)(5) and 6(b)(2) - Summary of Instances Where Information Was Refused.	None
Section 5(a)(6) - List of Audit Reports.	40
Section 5(a)(7) - Summary of Each Particularly Significant Report.	2,19
Section 5(a)(8) - Statistical Tables on Management Decisions on Questioned Costs	32
Section 5(a)(9) - Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use	31
Section 5(a)(10) - Summary of Each Audit Report Over 6 Months Old for Which No Management Decision Has Been Made	None
Section 5(a)(11) - Description and Explanation for Any Significant Revised Management Decision	None
Section 5(a)(12) - Information on Any Significant Management Decisions With Which the Inspector General Disagrees.	None
Senate Report No. 96-829	
Resolution of Audits	30
Delinquent Debts	57
National Defense Authorization Act	49